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PARI-MUTUEL RACING

1984

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada

Puerto Rico

Section Three:

Greyhound Racing in the U.S.

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Compiled from data provided the National Association of State Racing Comissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners, Box 4216 Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1984)

1984 .... $650,262,852	1971 508,338,417	1958 222,049,651	1945 65,265,405
1983 641,387,176	1970 486,403,097	1957 216,747,621	1944 55,971,233
1982 652,888,463	1969 461,498,886	1956 207,456,272	1943 38,194,727
1981 680,199,584	1968 426,856,448	1955 186,989,588	1942 22,005,278
1980 712,727,523	1967 394,381,913	1954 178,015,828	1941 21,128,173
1979 680,919,798	1966 388,452,125	1953 167,426,465	1940 16,145,182
1978 673,063,831	1965 369,892,036	1952 142,489,696	1939 10,369,807
1977 700,239,986	1964 350,095,928	1951 117,250,564	1938 9,576,335
1976 714,629,120	1963 316,570,791	1950 98,366,167	1937 8,434,792
1975 675,466,247	1962 287,930,030	1949 95,327,053	1936 8,611,538
1974 567,132,384	1961 264,853,077	1948 95,803,364	1935 8,386,255
1973 533,500,015	1960 258,039,385	1947 97,926,984	1934 6,024,193
1972 505,904,550	1959 243,388,655	1946 94,035,859	

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

	RACING DAYS					NUMBER OF RACES				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	186	✓		✓	186	2,134	✓		✓	2,134
Arkansas	62	62				606	606			
California	1014	473	183	202	156	9,976	4,323	1,862	1,906	1,885
Colorado	144	77		67		1,475	761		714	
Delaware	214		214			3,001		3,001		
Florida	505	360	105	40		5,050	3,600	1,050	400	
Idaho	112	✓		✓	112	1,227	✓		✓	1,227
Illinois	1,253	516	737			12,182	4,810	7,372		
Kentucky	707	342	332	33		6,831	3,172	3,385	274	
Louisiana	756	565		191		7,732	5,869		1,863	
Maine	317		317			3,589		3,589		
Maryland	659	314	345			9,537	5,866	3,671		
Massachusetts	491	264	227			5,194	2,697	2,497		
Michigan	672	186	458	28		7,150	1,860	5,038	252	
Montana	143	✓		✓	143	1,540	✓		✓	1,540
Nebraska	269	✓		✓	269	2,558	✓		✓	2,558
New Hampshire	212	140	72			2,232	1,371	861		
New Jersey	632	284	348			6,036	2,556	3,480		
New Mexico	343	✓		✓	343	4,017	✓		✓	4,017
New York	1,635	462	1,173			16,015	4,213	11,802		
Ohio	1,217	398	793	26		12,251	3,781	8,223	247	
Oklahoma	60	✓		✓	60	757	✓		✓	757
Oregon	117	✓		✓	117	1,198	✓		✓	1,198
Pennsylvania	1,126	499	627			11,453	4,556	6,897		
South Dakota	25	✓		✓	25	257	✓		✓	257
Vermont	9		9			89		89		
Washington	373	367	6			3,737	3,677	60		
West Virginia	399	399				4,058	4,058			
Wyoming	31			31		308			308	
Totals	13,683	5,708	5,946	618	1,411	142,190	57,776	62,877	5,964	15,573

Note: Data unavailable for Nevada

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	797,419	✓		✓	797,419	4,287	✓		✓	4,287
Arkansas	1,419,650	1,419,650				22,898	22,898			
California	12,657,929	9,225,864	1,017,532	1,237,198	1,177,335	12,483	19,505	5,560	6,125	7,547
Colorado	238,117	152,941		85,176		1,654	1,986		1,271	
Delaware	460,151		460,151			2,150		2,150		
Florida	2,974,750	2,371,506	501,838	101,406		5,891	6,588	4,779	2,535	
Idaho	228,613	✓		✓	228,613	2,041	✓		✓	2,041
Illinois	7,629,148	4,157,533	3,471,615			6,089	8,057	4,710		
Kentucky	3,056,271	2,303,953	713,319	38,999		4,323	6,737	2,149	1,182	
Louisiana	3,552,458	3,297,813		354,645		4,831	5,837		1,857	
Maine			NO RECORD			—		—		
Maryland	3,482,519	2,148,424	1,334,095			5,285	6,842	3,867		
Massachusetts	1,996,393	1,482,570	513,823			4,066	5,616	2,264		
Michigan	2,402,562	843,970	1,548,186	10,406		3,575	4,537	3,380	372	
Montana	400,000	✓		✓	400,000	2,797	✓		✓	2,797
Nebraska	1,825,675	✓		✓	1,825,675	6,787	✓		✓	6,787
New Hampshire	839,477	727,881	111,596			3,960	5,199	1,550		
New Jersey	7,128,046	3,348,649	3,779,397			11,279	11,791	10,860		
New Mexico	1,288,881	✓		✓	1,288,881	3,758	✓		✓	3,758
New York	10,598,882	5,889,887	4,169,995			6,153	12,749	3,555		
Ohio	3,594,829	1,794,215	1,770,953	29,661		2,954	4,508	2,233	1,141	
Oklahoma	149,208	✓		✓	149,208	2,487	✓		✓	2,487
*Oregon	382,468	✓		✓	382,468	3,269	✓		✓	3,269
Pennsylvania	4,360,588	2,643,529	1,717,059			3,873	5,298	2,739		
South Dakota	19,862	✓		✓	19,862	794	✓		✓	794
Vermont			NO RECORD			—		—		
Washington	1,729,806	1,725,509	4,297			4,638	4,702	716		
West Virginia	1,272,155	1,272,155				3,188	3,188			
Wyoming	28,812			28,812		929			929	
Totals	74,075,669	44,806,049	21,113,856	1,886,303	6,269,461	5,414	7,850	3,551	3,052	4,443

*Major Tracks Only

PARI-MUTUEL AND DAILY AVERAGE HANDLE

State	PARI-MUTUEL HANDLE ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE HANDLE ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	78,290,514	✓		✓	78,290,514	420,917	✓		✓	420,917
Arkansas	179,774,305	179,774,305				2,899,586	2,899,586			
California	2,201,936,403	1,722,738,246	128,282,066	183,399,445	167,516,646	2,171,535	3,642,153	700,995	907,918	1,073,825
Colorado	17,930,242	13,278,411		4,651,831		124,516	172,447		69,430	
Connecticut-OTB	183,414,558	123,507,978	59,906,580			299,697	395,859	194,502		
Delaware	39,415,554		39,415,554			184,185		184,185		
Florida	487,127,034	426,571,132	52,225,448	8,330,454		964,608	1,184,920	497,385	208,261	
Idaho	8,912,958	✓		✓	8,912,958	79,580	✓		✓	79,580
Illinois	1,018,165,679	570,982,687	447,182,992			812,582	1,106,556	606,761		
Kentucky	326,846,584	269,715,382	55,105,492	2,025,710		462,301	788,641	165,980	61,385	
Louisiana	566,839,842	526,809,581		40,030,261		749,788	932,406		209,583	
Maine	30,893,030		30,893,030			97,454		97,454		
Maryland	429,699,388	286,322,336	143,377,052			652,048	911,855	415,586		
Massachusetts	264,854,251	210,901,254	53,952,997			539,418	798,868	237,678		
Michigan	347,600,808	121,163,927	225,849,075	587,806		517,263	651,419	493,120	20,993	
Montana	11,812,887	✓		✓	11,812,887	82,608	✓		✓	82,608
Nebraska	206,238,520	✓		✓	206,238,520	766,686	✓		✓	766,686
New Hampshire	79,730,803	73,422,221	6,308,582			376,089	524,444	87,619		
New Jersey	944,049,566	427,955,795	516,093,771			1,493,749	1,506,887	1,483,028		
New Mexico	136,671,891	✓		✓	136,671,891	398,460	✓		✓	398,460
New York	1,571,698,568	1,002,397,596	569,300,972			961,284	2,169,692	485,338		
New York-OTB	1,583,493,079	1,221,180,284	362,312,795			968,497	2,643,247	308,877		
Ohio	386,767,130	230,945,839	153,360,193	2,461,098		317,804	580,266	193,392	94,658	
Oklahoma	15,731,131	✓		✓	15,731,131	262,186	✓		✓	262,186
Oregon	27,027,353	✓		✓	27,027,353	231,003	✓	✓		231,003
Pennsylvania	533,617,058	344,335,561	189,281,497			473,905	690,051	301,884		
South Dakota	1,223,632	✓		✓	1,223,632	48,945	✓		✓	48,945
Vermont	671,033		671,033			74,559		74,559		
Washington	212,576,681	212,425,279	151,402			569,911	578,815	25,234		
West Virginia	133,288,691	133,288,691				334,057	334,057			
Wyoming	1,712,502			1,712,502		55,242			55,242	
Totals	12,028,011,675	8,097,716,505	3,033,670,531	243,199,107	653,425,532	879,048	1,418,661	510,204	393,526	463,094

NOTE: Includes simulcasting/telephone betting in: Arizona, California, Colorado, Connecticut, Illinois, Kentucky, Louisiana, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Washington and West Virginia.

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,698,031	✓		✓	2,698,031	+1%	✓		✓	+1%
Arkansas	12,495,348	12,495,348				+7%	+7%			
California	157,068,219	134,358,882	5,131,699	8,997,807	8,579,831	+12%	+16%	−23%	+3%	+7%
Colorado	598,580	325,014		273,566		−60%	−66%		−6%	
Connecticut-OTB	12,555,181	✓	✓		12,555,181	−2%	✓	✓		−2%
Delaware	459,354		459,354			−35%		−35%		
Florida	12,864,073	11,764,259	1,014,960	84,854		+7%	+8%	+3%	−18%	
Idaho	324,130	✓		✓	324,130	−5%	✓		✓	−5%
Illinois	65,012,028	37,068,785	27,943,243			−3%	+8%	−14%		
Kentucky	13,783,404	10,815,103	2,905,522	62,779		−35%	−1%	+1%		
Louisiana	21,744,485	21,177,002		567,483		−5%				
Maine	505,400		505,400			+1%		+1%		
Maryland	17,316,068	13,064,522	4,251,546			−10%	−1%	−31%		
Massachusetts	13,522,502	11,574,613	1,947,889			−9%	−8%	−12%		
Michigan	22,412,751	7,843,171	14,520,901	48,679		−3%	−14%	+5%	−28%	
Montana	236,942	✓		✓	236,942	+62%	✓		✓	+62%
Nebraska	9,873,807	✓		✓	9,873,807	+82%	✓		✓	+82%
New Hampshire	1,712,960	1,530,493	182,467			+14%		+14%		
New Jersey	7,940,860	3,504,053	4,436,807			−36%	−32%	−31%		
New Mexico	2,207,120	✓		✓	2,207,120	+1%	✓		✓	+1%
New York	93,324,719	61,355,172	31,969,547			+8%	+20%	−9%		
New York-OTB	129,789,775	99,349,294	30,440,481			+3%	+5%	+1%		
Ohio	15,968,756	8,888,884	6,957,535	122,337		−39%	−42%	−36%	+44%	
Oklahoma	1,312,358	✓		✓	1,312,358					
Oregon	897,101	✓		✓	897,101	−51%	✓		✓	−51%
Pennsylvania	19,267,401	12,539,779	6,727,622			+11%	+20%	−2%		
South Dakota	38,035	✓		✓	38,035	−9%	✓		✓	−9%
Vermont	25,120		25,120			+3%		+3%		
Washington	10,388,274	10,384,483	3,791			+1%	+1%	+3%		
West Virginia	3,880,133	3,880,133				−25%	−25%			
Wyoming	39,937			39,937		+31%			+31%	
Totals	650,262,852	461,918,990	139,423,884	10,197,442	38,722,536	+2%	+12%	−11%	+10%	−36%

NOTE: Includes similcasting/telephone betting in: Arizona, California, Colorado, Connecticut, Illinois, Kentucky, Louisiana, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Washington and West Virginia.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	84,436	✓		✓	84,436
Arkansas	31,000	31,000				61,132	61,132			
California	—	—	—	—	—	1,048,456	646,516	93,875	167,635	140,430
Colorado	—	—		—		60,612	27,577		33,035	
Delaware	2,250		2,250			24,812		24,812		
Florida	518,300	363,300	111,800	43,200		314,269	219,478	74,076	20,715	
Idaho	2,625	✓		✓	2,625	83,004	✓		✓	83,004
Illinois	299,340	143,120	156,220			371,364	148,546	222,818		
Kentucky	1,132,935	1,089,085	43,225	625		287,447	198,505	66,737	22,205	
Louisiana	—	—		—		163,117	121,198		41,919	
Maine	675		675			17,030		17,030		
Maryland	272,625	264,000	8,625			161,764	94,287	67,477		
Massachusetts	233,899	166,899	67,000			177,788	113,892	63,896		
Michigan	4,200	2,000	2,000	200		201,750	47,345	143,115	11,245	
Montana	1,200	✓		✓	1,200	59,617	✓		✓	59,617
Nebraska	42,630	✓		✓	42,630	106,135	✓		✓	106,135
New Hampshire	89,468	69,450	20,018			94,567	68,134	26,433		
New Jersey	—	—	—			829,627	307,667	521,960		
New Mexico	95,650	✓		✓	95,650	76,597	✓		✓	76,597
New York	12,134,425	12,017,125	117,300			527,831	251,135	276,696		
Ohio	780	70	690	20		462,005	204,650	235,240	22,115	
Oklahoma	7,000	✓		✓	7,000	337,500	✓		✓	337,500
Oregon	10,750	✓		✓	10,750	70,610	✓		✓	70,610
Pennsylvania	—	—	—			376,721	286,776	89,945		
South Dakota	325	✓		✓	325	13,849	✓		✓	13,849
Vermont	40		40			2,724		2,724		
Washington	111,030	110,970	60			140,894	139,092	1,802		
West Virginia	101,500	101,500				94,666	94,666			
Wyoming	1,600			1,600		10,701			10,701	
Totals	15,094,247	14,358,519	529,903	45,645	160,180	6,260,980	3,030,596	1,928,636	329,570	972,178

REVENUE TO GOVERNMENT (continued)

State	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,613,595	✓		✓	2,613,595	—				—
Arkansas	10,786,458	10,786,458				1,384,182	1,384,182			
California	146,710,170	124,945,445	4,959,053	8,707,555	8,098,117	7,811,179	7,811,179	—	—	—
Colorado	447,601	240,545		207,056		—	—			—
Delaware	323,637		323,637			—		—		
Florida	11,155,621	10,471,681	683,940	—		—	—	—	—	
Idaho	235,176	✓		✓	235,176	—				—
Illinois	52,715,562	30,431,187	22,284,375			8,939,890	4,845,722	4,094,168		
Kentucky	12,060,901	9,270,176	2,755,275	35,450		—	—	—	—	
Louisiana	20,442,152	20,009,566		432,586		—	—		—	
Maine	479,140		479,140			—		—		
Maryland	14,826,404	11,381,154	3,445,250			313,227	—	313,227		
Massachusetts	12,332,074	10,713,484	1,618,590			49,332	45,351	3,981		
Michigan	20,802,545	7,269,836	13,503,319	29,390		810,298	336,313	470,170	3,815	
Montana	169,595	✓		✓	169,595	—				—
Nebraska	9,214,865	✓		✓	9,214,865	—				—
New Hampshire	1,223,326	1,118,282	105,044			288,776	268,042	20,734		
New Jersey	4,552,929	2,031,665	2,521,264			—	—	—		
New Mexico	1,904,702	✓		✓	1,904,702	—				—
New York	73,700,914	45,693,336	28,007,578			3,215,233	1,272,650	1,942,583		
Ohio	15,502,236	8,684,164	6,721,605	96,467		3,735	—	—	3,735	
Oklahoma	941,938	✓		✓	941,938	—				—
Oregon	671,505	✓		✓	671,505	—				—
Pennsylvania	17,294,921	11,033,736	6,261,185			509,396	509,396	—		
South Dakota	22,714	✓		✓	22,714	—				—
Vermont	21,296		21,296			—		—		
Washington	9,947,343	9,945,444	1,899			—	—	—		
West Virginia	3,672,752	3,672,752				—	—			
Wyoming	17,125			17,125		—			—	
Totals	444,789,197	317,698,911	93,692,450	9,525,629	23,872,207	23,325,248	16,472,835	6,844,863	7,550	

REVENUE TO GOVERNMENT (continued)

	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	—				—
Arkansas	62,290	62,290				170,286	170,286			
California	—	—	—	—	—	1,498,414	955,742	78,771	122,617	341,284
Colorado	—	—		—		90,367	56,892		33,475	
Delaware	—		—			108,655		108,655		
Florida	738,280	613,558	111,704	13,018		137,603	96,242	33,440	7,921	
Idaho	—				—	3,325	✓		✓	3,325
Illinois	1,326,473	785,085	541,388			1,359,399	715,125	644,274		
Kentucky	281,811	248,337	30,575	2,899		20,310	9,000	9,710	1,600	
Louisiana	274,259	256,268		17,991		864,957	789,970		74,987	
Maine	—		—			8,555		8,555		
Maryland	652,259	467,858	184,401			1,089,789	857,223	232,566		
Massachusetts	—	—	—			729,409	534,987	194,422		
Michigan	—	—	—			594,003	187,677	402,297	4,029	
Montana	—				—	6,530	✓		✓	6,530
Nebraska	441,372	✓		✓	441,372	68,805	✓		✓	68,805
New Hampshire	—	—	—			16,823	6,585	10,238		
New Jersey	988,697	459,897	528,800			1,569,607	704,824	864,783		
New Mexico	101,096	✓		✓	101,096	29,075	✓		✓	29,075
New York	1,880,360	951,548	928,812			1,865,956	1,169,378	696,578		
Ohio	—	—	—	—		—	—	—	—	
Oklahoma	14,920	✓		✓	14,920	11,000	✓		✓	11,000
Oregon	—				—	144,236	✓		✓	144,236
Pennsylvania	304,500	216,081	88,419			781,863	493,790	288,073		
South Dakota	—				—	1,147	✓		✓	1,147
Vermont	—		—			1,060		1,060		
Washington	161,437	161,437	—			27,570	27,540	30		
West Virginia	—	—				11,215	11,215			
Wyoming	1,124			1,124		9,387			9,387	
Totals	7,228,878	4,222,359	2,414,099	35,032	557,388	11,219,346	6,786,476	3,573,452	254,016	605,402

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

PARI-MUTUEL HANDLE ($)

State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	178,122	✓		✓	178,122	
California	3,946,370	3,946,370				
Colorado	79,425,883					79,425,883
Connecticut	86,253,642	52,840,493	33,413,149			
Illinois	190,434,271	137,023,706	53,410,565			
Kentucky	3,593,720	No Record	3,593,720			
Louisiana	2,412,793	2,412,793				
New Jersey	65,717,664	48,977,693	16,739,971			
New York	36,926,044	36,926,044				
Ohio	3,860,025	3,860,025				
Pennsylvania	20,826,636	14,070,096	6,756,540			
Washington	907,861	907,861				
West Virginia	382,445	382,445				
Totals	494,856,476	301,347,526	113,913,945	—	178,122	79,425,883

TOTAL REVENUE TO GOVERNMENT ($)

State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	1,781	✓		✓	1,781	
California	251,909	251,909				
Colorado	3,197,803					3,197,803
Connecticut	5,609,658	✓	✓		5,609,658	
Illinois	7,433,450	5,511,802	1,921,648			
Kentucky	84,752	No Record	84,752			
Louisiana	92,065	92,065				
New Jersey	314,573	230,873	83,700			
New York	1,003,256	1,003,256				
Ohio	195,109	195,109				
Pennsylvania	135,131	No Record	135,131			
Washington	39,801	39,801				
West Virginia	11,621	11,621				
Totals	18,370,909	7,336,436	2,225,231	—	5,611,439	3,197,803

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	6,206,836	✓		✓	6,206,836
Arkansas	8,508,000	8,508,000			
California	141,528,018	101,320,899	10,902,190	16,782,140	12,522,789
Colorado	3,261,760	2,329,575		932,185	
Delaware	5,929,745		5,929,745		
Florida	36,707,371	32,239,730	3,916,909	550,732	
Idaho			Not Available		
Illinois	76,689,985	40,500,656	36,198,329		
Kentucky	34,450,899	25,825,560	8,212,516	412,823	
Louisiana	61,521,343	54,046,674		7,474,669	
Maine	3,449,496		3,449,496		
Maryland	30,031,379	18,996,751	11,034,628		
Massachusetts	18,944,519	14,628,280	4,316,239		
Michigan	19,127,722	8,049,100	11,042,227	36,395	
Montana	1,140,178	✓		✓	1,140,178
Nebraska	12,142,602	✓		✓	12,142,602
New Hampshire	7,491,172	6,902,162	589,010		
New Jersey	80,280,796	30,386,297	49,894,449		
New Mexico	22,582,142	✓		✓	22,582,142
New York	141,938,727	80,551,060	61,387,667		
Ohio	42,614,337	22,145,586	19,866,046	602,705	
Oklahoma	4,513,160	✓		✓	4,513,160
Oregon	1,695,758	✓		✓	1,695,758
Pennsylvania	47,727,571	29,682,150	18,045,421		
South Dakota	304,791	✓		✓	304,791
Vermont	33,200		33,200		
Washington	13,340,626	13,302,826	37,800		
West Virginia	11,146,612	11,146,612			
Wyoming	668,203			668,203	
Totals	833,985,948	500,561,918	244,855,922	27,459,852	61,108,256

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first $100,000 and 5% thereafter on daily average for tracks whose daily average exceeds $200,000. State receives 2% of first $200,000 and 5% therafter on daily average for tracks whose daily average does not exceed $200,000. May be reduced by 1% for approved capital improvement project. One percent of handle must be used to supplement general purse structure. Breakage 10 cents; 50% to rack, 25% to general purse structure and 25% to purses for Arizona Bred. County Fairs: Exempt from any tax.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 6%, $500 daily license fee, 10 cents on paid admissions. Breakage 10 cents, 40% to franchise holder, 48.25% to city, 11.75% to county.

California
Take-out 15% for thoroughbred and quarter horses, 16% for harness and fairs; additional 5.75% for exotic pools for thoroughbred, quarter horse and fairs; 7.75% for harness and mixed meetings. THOROUGHBRED: Handle of $250 million or more—5.7% to state, 4.93% to track, 4.03% to purses, .34% to breeder and stallion awards; handle less than $250 million—sliding scale beginning with 4.8% to state and balance shared 55% to tracks, 45% to purses, .34% to awards. QUARTER HORSE: Sliding scale from 2.5% to 3.8% to state, 55% to tracks, 45% to purses. HARNESS: Sliding scale of 1.5% to 3.04% to state, balance distributed 59.5% to tracks, 40.5% to purses. FAIRS: Handle of $650,000 and over, 4.65% to state, 5.45% to tracks, 5.9% to purses. Breakage at harness to Sire Stakes Program. Breakage to all other meetings handling $250 million distributed 50% to state, 27.5% to track 22.5% to purses on first $24 million, 100% to purses from $24 million to $50 million, 100% to state over $50 million.

Colorado
Total take-out 18 1/2%. State tax revenue is paid at a rate of 3 1/2% of the gross mutuel handle - Commercial Tracks.
Total take out 18 1/2%. Cash fund payment for regulatory cost is the greater of 1% on a fee. Non-profit tracks conducting 12 days or more of racing. Total take-out 22 1/2%. State tax revenue is paid at a rate of 5 1/2% of the gross mutuel handle for supplemental purse fund, and 4% of the gross mutuel handle for cash fund monies - Fair Circuit Tracks. Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee $10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of $145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives 1/2 of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Thoroughbred Winter Meet: Take-out 17.6% on straight bets, 19% on exotics, with options to take 18.1% on straight bets, 22% on exotics, the difference to be assigned to capital improvements, purses and owners awards. State receives 3.3% of handle in excess of $300,000 each performance, plus daily license of $100 per race. Breaks to 10 cents to breeders association. (Summer at Calder, same as above, except maximum optional take-out on exotics is 23%.) Tampa Bay Downs: Take-out same as Calder summer meeting, except state tax is 3.3% of daily handle over $500,000. Purses receive minimum 7.5% on straight bets for thoroughbreds and harness, 6% for quarter horse.

Idaho
Total take-out 20%. Racing Commission receives 1 1/4%; 1/2% to Owners and Breeders Awards; 1/2% to small track purses. Public schools receives 1/4% to 2 1/4% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 to 7.75% over $3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Exacta, Pick-Six; Take-out to tracks under $900,000, 17 1/2% on straight betting and 19% on Daily Double, Exacta, Pick-Six, 1/2 of 1% to Backside Improvement Fund. State receives 4 3/4%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $700,000; $1,500 for $700,000 to $800.000; $2,000 for $800.000 to $900,000; and $2,500 at tracks where sum exceeds $900,000. Race tracks with average daily handle under $900,000 received a tax rebate of 3% effective July 15, 1982. Racetracks with average daily handle under $900,000 get an additional 1% tax credit if they overlap another thoroughbred track in Kentucky effective July 13, 1984. Equine Drug Research received .001 percent of pari-mutuel handle effective July 15, 1982 deducted from the State's share. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Kentucky Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development fund 1%. Daily track license $175. Breakage made and calculated to 10 cents, all to association. Unclaimed tickets used for purses at county fair racing. Tracks with daily handle under $300,000 receive a tax credit of 2% to be allocated for capital improvements, promotions, including advertising, or purses, as the track shall elect and as approved by the Commission. 2% tax credit overlap of tracks within 50 miles to tracks to be allocated 50% to purses and 50% to the track; Equine Drug Research receives .001% of pari-mutuel handle. QUARTER HORSE, APPALOOSA, ARABIAN: Total take-out 17% where one horse is selected, 19% where two or more horses are selected. State receives 4 3/4%, association receives 12 1/4% to 14 1/4%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Louisiana
Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to $201,000—3% exceeding $60,000; $201,000 to $401,000—$4,230 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$12,230 plus 5% exceeding $401,000. When two or more conflicting race meetings occur, state receives: on total daily pool up to $201,000—3% exceeding $100,000; $201,000 to $401,000—$3,030 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$11,030 plus 5% exceeding $401,000. Take-out on Special Louisiana Bred Maiden races: 8% of total commissions to Louisiana Thoroughbred Breedeers Association; remaining net commissions distributed as follows: 50% to association, 40% to purses, 10% to state. Minimum daily license fee $1,000 thoroughbred, $500 quarterhorse. Admission 10 cents. Breakage 10 cents: 50% to association, 50% to Louisiana Breeders Fund to supplement purses.

Maine
Total take-out on straight betting 16%; 50% to State Commission, 1.13% Agricultural Stipend, 1% to purse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1 1/2% Sire Stakes Fund, 2 1/2% Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: Total take-out 17% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1% at mile tracks, 1.5% at Timonium. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS: Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5%. At tracks handling less than $125,000 daily, state receives .75%. Effective 7-1-84, state receives .75% of amount bet.

Massachusetts
THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; 1/4 of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. 1/2 of 1% to Standardbred Breeders taken from state. 1/ 4 of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan
Total take-out 17% on straight wagering, 20.5% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cent. 1/2 to state, 1/2 to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE, APPALOOSA AND ARABIAN State recieves 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Montana
Total take-out 20% for straight betting, *22% on exotic, of which 2% shared by owners of Montana-bred horses and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are withheld by the licensee to be used for capital improvements approved by the Board. (No tax paid to State of Montana.) *The 2% in excess of 20% taken on exotic wagering shall be set aside by the department to be used as a bonus for owners of Montana-breds and 30% of that amount shall be set aside to be used to defray administrative costs of the Board.

Nebraska
Tracks racing more than 3 days per week: Total take-out 15% on straight wagers, 16% on multiple wagers; state receives 5% with first $1 million in handle exempt. Tracks racing 3 days per week or less: Total take-out 15% to 18% at track option, 1% additional take-out on multiple wagers at track option; state receives 5% with first $5 million in handle exempt. Admission tax 30 cents per person. Breakage 10 cents, all to association

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

New Hampshire
THOROUGHBRED: Total take-out 18% - Win-Place-Show. State receives 1%; association 17%. Total take-out 25% Multiple Wagering. State receives 2%; association 23%. Horsemen's purse - 7 1/4% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersery
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three or more horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutual handle .30% to 1.30%; private tracks averaging more than $1,000,000 in total pari-mutuel handle .50%. Sports Complex .50%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 8.79% to 13.03%, at Sports Complex and Garden State Park 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at all private tracks used to supplement average daily purses; at Sports Complex and Graden State Park reverts to track. HARNESS: Total take-out same as thoroughbred, State share of take-out at all tracks .50%; track share of take-out at private tracks 7.70% to 11.70%, at Sports Complex and Garden State Park 10.50% to 16.50%; remainder to purses and sire programs. Breakage 10 cents, at private tracks 50% to purses and 50% to track, at Sports Complex and Garden State Park reverts to track.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New Mexico
Total take-out 18¾%. State receives 2½% over $250,000 to $350,000; 3½% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ⅛%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association tracks (Aqueduct, Belmont and Saratoga) was 15% through 6/30/83 and 17% thereafter. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out was 16% through 6/30/83 and 17% thereafter. On exotic betting (3 or more horses) total take-out is 25%. The State receives 3% on regular, 4% on multiple and 7½% on exotic betting through 6/30/83, and 5% on regular and multiple thereafter. At Finger Lakes, total take-out was 17% on regular and multiple betting, and 25% on exotic through 7/25/83. On 7/26/83, the take-out on multiple betting at Finger Lakes became 19%. The State receives 2% of regular and multiple, and 7.25% of exotic betting. The Breeder's Fund receives 0.50% of all pools at all Thoroughbred tracks. Breakage is 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out of regular betting is 17%; on multiple betting total take-out is 19%; on exotic betting total take-out is 25%, (at all Harness tracks except Buffalo and Vernon). On 9/14/83 at Vernon and on 12/5/83 at Buffalo, take-out on regular pools became 18% and on multiple pools 20%. At Roosevelt and Yonkers, if 10 races or more are scheduled, the State receives 4.25% of the first $500,000 of regular betting, and 5.75% of regular pools over that; on multiple betting, the State receives 5.25% of first $300,000, and 6.75% of pools over that; and on exotic betting, the State receives 9.25% of pools to $200,000 and 10.75% of balance. At all other Harness tracks, the State receives 2% of regular, 2½% of multiple, and 7% of exotic. Breeder's Fund receives 0.50% on all betting pools. At all Harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and Association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Total take-out 18% on straight win, place, show wagers; 21½% on all other wagers. THOROUGHBRED: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,00, 4% of all over $400,000 of which ½% goes to the Ohio Fairs Fund and 1⅛% to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage . HARNESS: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund and 5⅛% for Ohio Standardbred Development Fund of which ½% goes to Ohio Fairs Fund, ⅝% goes to Ohio Standardbred Development fund and .98% goes to Ohio Thoroughbred Race Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% of breakage. QUARTER HORSE: State's share on sliding scale as follows - 1% of first $200,000, 2% of next $100,000, 3% of next $100,000, 4% of all over $400,000, ½% for Ohio Fairs Fund, ⅝% Ohio Quarter Horse Development Fund, 25% of breakage in excess of first $2,000 of which ½% goes to Ohio Fairs Fund, ⅝% goes to Ohio Quarter Horse Development Fund; Purses receive 50% of net to track (total take-out minus state tax) plus 40% breakage in excess of first $2,000. Taxes of associations that make capital improvements are reduced by ¾%, major capital improvements of $10 million or more, 1½%. Of the additional 3½% take-out on all wagers other than win, place, and show, state receives 2%, Ohio Fairs Fund ¼%, Thoroughbred or Standardbred or Quarter Horse Funds ¼%. permit holders ½%, related purses ½%.

Oklahoma
Total take-out, 18%: 6% to State, 6% to Association, 6% to Purses. Breakage and uncashed tickets to Oklahoma Breeding Development fund, administered by Oklahoma Horse Racing Commission. Ten percent (10%) of Admission charges to City and County, in which the track is located.

Oregon
Total take-out for commercial meets is 16.8% on wagers with one wagering interest; 19% on wagers with two wagering interest and 20% on wagers requiring the selection of three or more wagering interests. State receives 4.2% on selection of one wagering interest, 4.75% on wagers requiring two separate wagering interest and 5% on wagers requiring three or more separate wagering interests. Total take-out for fairs and non-profit meets is 16% except on any wager requiring the selection of three or more separate wagering interests, 22%. If average daily wagering exceeds $150,000, State receives .9% except on wagers requiring the selection of three or more separate wagering interests, 2.9%. If average daily wagering is less than $150,000, total take-out is 16%. State receives 1.2%. Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is ear-marked for back-side improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out 17%-19.7%. Penn National and Keystone (average daily handle is greater than $300,000) take-out is 17% on straight wagering; 19.7% on exactas, daily doubles, quinellas; 25.7%-35% on trifectas. If average daily handle is less than $300,000 take-out is 19% on all wagering; 25.7%-35% on trifectas. Effective 7/1/84-6/30/86 State receives 2.0% (from 1/1/84-6/30/84 State received 3.8%), 0.7% on exacta, daily double, quinella, trifecta wagering; Associations pay .33% of average daily handle (effective 1/1/84 to Breeders' Fund purses; track 13.27%-15.97%; Breeders' Fund 0.7%. Breakage, 25% retained by State, 50% retained by Associations, and 25% to be used for purses to horsemen. HARNESS: Take-out is same as for thoroughbred. At tracks with at least 100 days, state receives 3.8% to June 30, 1984, 2% from July 1 to June 30, 1986. Tracks with fewer than 100 days, pay 2.5% from July 1, 1984 to June 30, 1986. Philadelphia school district receives $1.75 million. Breakage 10 cents retained by association. In minus pool, track must distribute 5 cents.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

South Dakota
Total take-out 13¼%. State 3%; breeders fund 1%; track 14¼%. On daily handles under $100,000 state 2.25%; breeders fund .75%; track 15¼%, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. THOROUGHBRED: State receives 5½% on weekdays, 6½% on Sundays. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
Major Tracks: Total take-out is 16%. The state receives 1% from daily handle less than $200,000; 2% from $200,000 to $250,000; 3% from $250,001 to $300,000; 3½% from $300,001 to $400,000, 4% from $400,001 to $500,000. From daily handle in excess of $500,000, the state receives 4½% of the first $500,000 plus 5% of handle above $500,000. Take-out on exotic races is 19%; the extra 3% is split 1% to the state and 2% to the association. Minor Tracks: Total take-out is 15%, with 1% to the state. Take-out on exotic races is an additional 1% to the state and 1% to the association. Breakage is 5 cents, all to the association. An additional 1% of the handle at the three major tracks is taken and retained by the commission until racing season is over. This money then goes to owners of winning, Washington bred horses. Interest earned on these funds goes to small tracks.

West Virginia
January thru March and October thru December, total take-out for tracks handling $280,000: 17.25% on straight bets. State receives 2.6%, track 7.075%, purses 7.05%, county and Thoroughbred Development Fund .5%. April thru September, distribution 3.6% to state, 6.575% to tracks, 6.575% to purses, and .5% to county and Thoroughbred Development Fund. Take-out on two-horse bets, 19%, other exotics 25%. In winter and fall periods, state takes 2.6%, track takes 7.95% or 10.95%, purses 7.9% or 10.5%, depending on type of bet; in spring and summer periods, state takes 3.6%, track 7.45% or 10.45%, and purses 7.45% or 10.45%, depending on type of bet. Tracks averaging less than $280,000 the previous year, a daily pool tax of $2,000, plus applicable daily rate on handle exceeding $300,000. Breakage to 10 cents, split betfween track and horsemen.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO

Canada	RACING DAYS			NUMBER OF RACES		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	456	236	220	4,478	2,284	2,194
*British Columbia	355	150	205	3,572	1,465	2,107
*Manitoba	254	109	145	2,512	1,014	1,498
New Brunswick	171		171	1,819		1,819
New Foundland	48		48	477		477
Nova Scotia	337		337	3,456		3,456
*Ontario	1,885	252	1,633	19,238	2,405	16,833
Prince Edward Island	184		184	1,963		1,963
Quebec	718		718	7,727		7,727
*Saskatchewan	174	89	85	1,725	875	850
Canadian Totals	4,582	836	3,746	46,967	8,043	38,924
Puerto Rico	174	174		1,392	1,392	

Canada	ATTENDANCE			DAILY AVERAGE ATTENDANCE		
	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,385,756	741,927	643,829	3,039	3,144	2,926
British Columbia	1,488,442	964,004	524,438	4,193	6,427	2,558
Manitoba	610,665	409,497	201,168	2,404	3,757	1,387
New Brunswick	122,009		122,009	714		714
New Foundland	17,488		17,488	364		364
Nova Scotia	228,830		228,830	679		679
Ontario	6,289,795	2,060,161	4,229,634	3,337	8,175	2,590
Prince Edward Island	92,439		92,439	502		502
Quebec	2,134,630		2,134,630	2,973		2,973
Saskatchewan	166,829	98,030	68,799	959	1,101	809
Canadian Totals	12,536,883	4,273,619	8,263,264	2,736	5,112	2,206
Puerto Rico	543,034	543,034		3,121	3,121	

*Quarter Horse figures included in Thoroughbred

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTIQN

Canada	PARI-MUTUEL HANDLE ($) Total	Thoroughbred	Harness	DAILY AVERAGE HANDLE ($) Total	Thoroughbred	Harness
Alberta	191,130,687	97,244,731	93,885,956	419,146	412,054	426,754
British Columbia	202,510,043	132,613,043	69,897,000	570,451	884,087	340,961
Manitoba	51,227,992	34,864,641	16,363,351	201,685	319,859	112,851
New Brunswick	9,449,716		9,449,716	55,261		55,261
New Foundland	825,426		825,426	17,196		17,196
Nova Scotia	20,277,392		20,277,392	60,170		60,170
Ontario	826,522,313	319,426,138	507,096,175	438,473	1,267,564	310,530
Prince Edward Island	6,062,904		6,062,904	32,951		32,951
Quebec	287,522,202		287,522,202	400,449		400,449
Saskatchewan	16,368,529	9,911,639	6,456,890	94,072	111,367	75,963
Canadian Totals	1,611,897,204	594,060,192	1,017,837,012	351,789	710,598	271,713
Puerto Rico	111,872,552	111,872,552		642,946	642,946	

Canada	TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS ($) Total	Thoroughbred	Harness	TOTAL MONEY DISTRIBUTED ($) Total	Thoroughbred	Harness
Alberta	11,085,508	5,640,159	5,445,349	15,395,415	7,427,700	7,967,715
British Columbia	15,795,723	10,343,793	5,451,930	12,511,992	7,395,293	5,116,699
Manitoba	5,221,256	3,469,867	1,751,389	5,042,884	3,406,779	1,636,105
New Brunswick	1,115,033		1,115,033	1,484,203		1,484,203
New Foundland	97,393		97,393	82,455		82,455
Nova Scotia	2,392,666		2,392,666	2,529,532		2,529,532
Ontario	67,889,358	26,095,743	41,793,615	74,349,957	26,177,208	48,172,749
Prince Edward Island	855,258		855,258	917,872		917,872
Quebec	32,296,000		32,296,000	22,827,334		22,827,334
Saskatchewan	1,767,771	1,070,442	697,329	2,198,299	1,476,831	721,468
*Canadian Totals	138,515,966	46,620,004	91,895,962	137,339,943	45,883,811	91,456,132
**Puerto Rico	17,248,192	17,248,192		12,847,358	12,847,358	

*Pari-Mutuel Taxes Only; All Breakage to Associations

**Total revenue, all sources

Note: Includes handle from similcasting/telephone betting in Alberta, British Columbia, Manitoba, New Brunswick, Ontario, Quebec, and Saskatchewan.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Arizona	802	9,890	1,295,496	1,615	136,117,885	169,723
Arkansas	171	2,116	1,162,162	6,796	133,639,881	781,520
Colorado	526	6,508	1,521,669	2,893	180,105,847	342,407
Connecticut	450	6,232	933,419	2,074	119,345,666	265,213
Florida	2,703	45,951	8,840,002	3,270	936,429,155	346,441
Massachusetts	770	[illegible]	2,469,609	3,207	275,831,660	358,223
New Hampshire	798	11,084	871,684	1,092	85,619,398	107,292
Oregon	113	1,356	594,322	5,259	52,854,149	467,736
Rhode Island	453	5,443	1,143,773	2,525	126,488,553	279,224
South Dakota	309	3,908	391,682	1,268	32,273,096	104,444
Vermont	163	2,276	166,943	1,024	12,623,696	77,446
West Virginia	410	5,095	937,327	2,286	113,380,372	276,538
Greene County, Ala.	465	5,580	640,512	1,377	92,379,091	198,665
Mobile County, Ala.	394	4,722	749,715	1,903	83,308,697	211,626
Macon County, Ala.	134	1,680	357,521	2,668	40,822,227	304,643
Totals	8,661	121,081	22,075,836	2,549	2,421,291,373	279,563

Includes simulcasting in Colorado. Does not include Connecticut OTB handle of $3,650,085.

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	8,122,559	+6%	—	61,178	8,061,381	—	—	—	4,523,355
Arkansas	9,838,769	+1%	40,800	12,541	9,354,792	374,676	55,585	375	3,419,923
Colorado	7,896,332	+6%	—	17,309	7,876,533	—	—	2,490	5,497,654
Connecticut	10,685,646	+7%	—	26,405	10,144,383	147,732	113,997	253,129	3,696,443
Florida	74,350,367	+1%	2,732,030	159,528	66,034,383	2,379,600	1,064,155	1,980,671	25,922,531
Massachusetts	23,992,565	+4%	250,158	30,105	22,677,406	465,237	—	569,659	9,654,108
New Hampshire	7,613,074	+1%	214,700	38,610	7,002,502	175,661	—	181,601	3,211,616
Oregon	3,454,470	−9%	12,035	3,074	3,323,713	—	—	115,648	1,848,025
Rhode Island	7,870,675	+7%	—	6,098	7,589,316	179,243	—	96,018	16,412,616
South Dakota	2,288,458	−4%	8,134	9,960	2,199,169	66,381	2,794	2,020	1,013,619
Vermont	885,300	−6%	520	5,171	865,243	—	—	14,366	389,963
West Virginia	7,354,214	+3%	45,900	10,246	7,296,948	—	—	1,120	3,401,415
Greene County, Ala.	3,791,254	+11%	1,000	7,706	3,684,817	—	97,731	—	2,513,435
Mobile County, Ala.	6,894,634	+7%	100	5,794	6,670,456	123,196	67,105	27,983	2,268,142
Macon County, Ala.	1,672,506	—	1,000	7,737	1,632,936	—	28,283	2,550	1,077,698
Totals	176,710,823	+4%	3,306,377	401,462	164,413,978	3,911,726	1,429,650	3,247,630	84,850,543

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7½% and association retains remainder; all other counties state receives 5½% on first $65,000 wagered, 7½% thereafter, association retains remainder. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license. Breakage 10¢, 33 1/3% to state, 66 2/3% to city in which track located.

Colorado Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 19%; 8½% to state, 10½% to association, ½% to municipality from state's share. Breakage 10¢, 50% to state, 50% to association. 10% of admission tax to municipality, 10% to state on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools; 18% daily double and quiniela double pools. (If track does not conduct trifecta wagering the take-out is 18.5%); 18% on quiniela, perfecta and big Q pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 19% on pick-six pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 20% on trifecta pools. Tax on handle: 7.6% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. Purses: An additional 1% on triple wagers may be taken out (or ½% on all exotic wagering if no triple wagering) to be applied first to bring purses up to 3% to handle; any excess in funds once 3% purse cap has been met may be applied to capital improvement fund.

Massachusetts Total take-out 19%; 4½% to 9½% to association; 3½% to dogmen. If daily handle to $200,000 state receives 6%; $200,000 and over, state receives 11%. ¼ to 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Tax relief is given tracks with handle under $100,000 in form of credit at $175 for each race run on program, provided not less than $500 is paid to state. Track licenses paid to township where track is located.

Oregon Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 18% total take-out. State receives 6.3% (7.0875% on any wager requiring the selection of three or more separate wagering interests) from commercial meets. For fairs and non-profit meets, total take-out is 16% except on any wager requiring the selection of three or more separate wagering interests 22%. State receives 2½% (7.5% on any wager requiring the selection of three or more separate wagering interests). Daily license fee, $100 for commercial meets; Fairs and non-profit meets, $25 per race meet.

Rhode Island Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%. (When handle for a performance falls below $25,000, the state receives 3% and the track receives from 13 to 13¼%.) County receives 1¼% of handle between $8 million and $16¾ million; 1¼% of handle over $16¾ million is divided equally between Breeders Fund and Racing Revolving Fund. 1% additional take-out on all multiple wagering—½% of the 1% is retained by the track, ¼ of the 1% to Breeders Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont Total take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.

West Virginia Total take-out is 16.30%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12.20% to 8.20%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is 3% Association's share of the handle.

Greene County, AL. Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Macon County, AL. Total take-out 18%; 14% to association, 4% to Racing Commission (county). Breakage 10¢, all to association. 10¢ per head admission tax to Racing Commission. Unclaimed winning tickets retained by association.

Mobile County, AL. Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1984)

1984	$176,710,823
1983	170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1984)

1984	$826,973,675
1983	811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

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TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida
Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admissoin 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers my be withheld for capital improvements or to reduce capital improvement debt.

Nevada
Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island
Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

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State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	686	9,007	2,043,184	2,978	238,820,525	348,135
Florida	1,845	31,365	4,878,109	2,644	400,995,899	217,342
Rhode Island	190	2,470	337,531	1,776	26,062,582	137,171
Totals	2,721	42,842	7,258,824	2,668	665,879,006	244,718

REVENUE TO GOVERNMENT

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)
Connecticut	17,483,953	+3%	14,650	—	16,120,386	181,048	743,858	424,011
Florida	29,138,956	+9%	52,694	1,856,540	25,195,835	573,527	657,869	802,491
Rhode Island	1,646,600	−6%	2,340	—	1,563,155	19,960	—	61,199
Totals	48,269,509	+6%	69,684	1,856,540	42,879,376	774,481	1,401,727	1,287,701

Note: Data unavailable for Nevada.

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Arizona	Horses none, dogs 13		19
Arkansas	Horses 16, dogs 18		18
California	None		18
Colorado	Horses none, dogs 18	Unless accompanied by adult	18
Connecticut	18		18
Delaware	None		18
Florida	18		18
Idaho	None		18
Illinois	None		17
Kentucky	None		18
Louisiana	12-17	With legal guardian-track option	18
Maine	15	Paddock admission by regulation	20
Maryland	None		18
Massachusetts	16		18
Michigan	12		21
Montana	None		18
Nebraska	None	Determined by associations	19
New Hampshire	16	Under 16 accompanied by adult	20
New Jersey	Day none, Night 12-16	Accompanied by adult	18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
Ohio	16	With parent/guardian consent	18
Oklahoma	18		18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	10	Accompanied by adult	18
Pennsylvania H	None	Minor with adult	21
Puerto Rico	None		21
Rhode Island	18		18
South Dakota	Horses none, dogs	18 at Sodrac Park, none at Black Hills	18
Vermont	18	Under accompanied by adult	18
Washington	Varies with track		18
West Virginia	None		18
Wyoming	None		19
Greene County, Al	18		18
Mobile County, Al	18		18